

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF ERNEST) APPEAL NO. 07-A-2093
AND JOANN MCNEIL from the decision of the) FINAL DECISION
Board of Equalization of Canyon County for tax) AND ORDER
year 2007.)

RESIDENTIAL PROPERTY APPEAL

THIS MATTER came on for hearing October 2, 2007, in Nampa, before Hearing Officer Steve Wallace. Board Members Lyle R. Cobbs, David E. Kinghorn and Linda S. Pike participated in this decision. Appellants Ernest and JoAnn McNeil appeared. Appraisers Katrina Ponce and Zach Wagoner appeared for Respondent Canyon County. This appeal is taken from a decision of the Canyon County Board of Equalization (BOE) denying the protest of the valuation for taxing purposes of property described as Parcel No. 03N02W176175.

The issue on appeal is the market value of a residential property.

The decision of the Canyon County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value is \$120,200, the main improvements' valuation is \$143,900, together with the other improvements value of \$1,800, total \$265,900. Appellants request the land value be reduced to \$50,900, the improvements' value be reduced to \$134,200, and other value be increased to \$2,800, totaling \$187,900.

Subject property is a 1,956 square foot residence located on 1.51 acres in Nampa, Idaho.

Appellants explained that they received two assessment notices. The first assessment notice contained the assessed values being requested. Appellants then received a second assessment notice in which the assessed land value increased from \$50,900 to \$120,200, and

improvements' value increased from \$134,200 to \$143,900.

Taxpayers argued that subject was assessed the same as property located in a subdivision despite a deficiency in subject. Subject is a long narrow lot that cannot be subdivided and built on because of a 60 foot setback restriction. Appellants therefore maintained that subject should not be valued the same as surrounding parcels.

The County reassessed the subject's area based on the findings of a market study and contended subject was valued as a single-family residence on a small acreage.

Respondent presented improved sales and unimproved land sales. The improved sale prices per square foot ranged from \$77.33 to \$87.59, subject's assessed value is \$73.57 per square foot.

Respondent submitted a list of bare land, residential site sales in the surrounding area demonstrating the assessed values were uniform amongst similar lots. Land sales ranged from 0.21 to 2.27 acres with sale prices which range from \$75,000 to \$175,000. Subject 1.51 acres was assessed at \$120,200.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

In assessing property for tax purposes, Idaho subscribes to a market value standard as defined in Idaho Code § 63-201(10):

“Market value” means the amount of United States dollars or equivalent for which, in all probability, a property would exchange

hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

The County submitted sales to support subject's assessment. These sales were timely and provided a reasonable basis for determining subject's value. The land sales were not developed land. Considering all the evidence submitted in this matter, the Board finds no error in the assessment of subject.

Idaho Code Section 63-511(4) Provides:

In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous, or that the board of equalization erred in its decision regarding a claim that certain property is exempt from taxation, the value thereof, or any other relief sought before the board of equalization. *A preponderance of the evidence shall suffice to sustain the burden of proof.* The burden of proof shall fall upon the party seeking affirmative relief and the burden of going forward with the evidence shall shift as in other civil litigation. The board of tax appeals or the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The board of tax appeals or the court may affirm, reverse, modify or remand any order of the board of equalization, and shall grant other relief, invoke such other remedies, and issue such orders in accordance with its decision, as appropriate. *(Emphasis added.)*

Although the Board sympathizes with Appellants, evidence has not been presented to support a reduction, nor to demonstrate that error exists in the current assessment. Therefore, this Board finds for Canyon County and will affirm the decision of the Canyon County Board of Equalization.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Canyon County Board of Equalization concerning the subject parcel be, and the same

hereby is, affirmed.

MAILED December 18, 2007